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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

_____	)	
SECURITIES INVESTOR PROTECTION	)	
CORPORATION,	)	Adv. Pro. No. 08-01789 (BRL)
	)	
Plaintiff-Applicant,	)	SIPA Liquidation
	)	
v.	)	(Substantively Consolidated)
	)	
BERNARD L. MADOFF INVESTMENT	)	
SECURITIES LLC,	)	
Defendant.	)	
_____	)	
IN RE:	)	
	)	
BERNARD L. MADOFF,	)	
	)	
Debtor.	)	
	)	
_____	)	

**CERTIFICATE OF SERVICE**

I, Priscilla Dosunmu, hereby certify that on January 15, 2010, I caused true and correct copies of the Reply Memorandum of Law of the Securities Investor Protection Corporation In Support of Trustee's Motion for an Order Upholding Trustee's Determination

Denying "Customer" Claims for Amounts Listed on Last Statement, Affirming Trustee's Determination Of Net Equity, and Expunging Those Objections with Respect to the Determinations Relating to Net Equity, to be served upon counsel for those parties who receive electronic service through ECF and by electronic mail or prepaid regular U.S. Mail, to those parties as set forth on the attached Schedule A.

/s/ Priscilla Dosunmu

Priscilla Dosunmu

**SCHEDULE A**

Internal Revenue Service  
District Director  
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New York, New York 10008

Internal Revenue Service  
Centralized Insolvency Operation  
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Philadelphia, PA 19114

U.S. Department of Justice, Tax Division  
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Service via Electronic Notification through ECF Filing

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<sup>1</sup> Attached as Exhibit 1 is a list of all claimants and their respective counsel.

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Edith A. Schur

**Claimant Represented by Brunelle & Hadjickow**

James H. Cohen Special Trust

Morrie Abramson et al.

**Claimant Represented by Cohen Law Group, P.C.**

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**Claimant Represented by Cole Schotz, Meisel & Leonard**

Norman Plotnick

**Claimants Represented by Dow Lohnes PLLC**

Michael S. Leeds and Andrea R. Leeds

**Claimant Represented by Engel and Gutsin, LLP**

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**Claimant Represented by Folkenflik & McGerity**

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Myra Perlen

Stuart Perlen

**Claimant Represented by Gibbons PC**

Donald G. Rynne

**Claimants Represented by Herrick, Feinstein LLP**

A&G Goldman Partnership

Pompart LLC

Magnify, Inc.

**Claimant Represented by James J. Moylan & Associates PC**

Richard Most

**Claimants Represented by Lax & Neville, LLP**

Mary Albanese

Mary Albanese, as trustee for the Dominick Albanese Trust Acct B

William Jay Cohen, as Trustee for the William Jay Cohen Trustee Dated  
11/14/89

Eleanor P. Cohen, as Trustee for the Eleanor P. Cohen Trustee dated 11/14/89

Jacob Davis

Fammad, LLC

Myron Feuer

Jerome Fox

Selma Fox

Allen Robert Greene

Julia Greene with Allen Robert Greene as Custodian

Bruce P. Hector MD

Howard Kamp

Bonnie Kansler

Matthew S. Kanlser

Marjorie Kleinman

Dale Kleinman

Elliot S. Kaye

Robert Kehlmann, as trustee for the Trust UW William Kehlmann U/A DTD  
1/23/65

Robert Kehlmann, as trustee for the Robert Kehlmann & Diana Tosto Kehlmann  
Living Trust U/A DTD 3/19/90

Robert Kehlmann, as trustee for the Trust FBO Ephraim Kehlmann U/A DTD  
12/30/72

Donald Kent MD

Robert Korn, as Trustee for the Robert Korn Revocable Trust

Rose Less

Ruth Mechaneck

Harriet Meiss, as Trustee of the Harriet K. Meiss Trust

The Morse Family Foundation

Lanny Rose, as Trustee for the Lanny Rose Revocable Trust

Robert L. Schwartz, as trustee of the Robert L. Schwartz 2004 Revocable Trust

Elaine Schlessberg

Angelo Viola

Angelo Viola IRA

Allan Goldstein

Roger & Miriam Williams

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Ann Denver

Norton Eisenberg

Export Technicians, Inc.

Stephen R. Goldenberg

Judith Rock Goldman

Jerry Guberman

Anita Karimian

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Martin Rappaport

Paul J Robinson

Bernard Seldon

Harold A. Thau

The Aspen Company

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Joel Busel Revocable Trust

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Linda Waldman

Mike Stein

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Chaitman/Schwebel LLC

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Sidney and Elaine Glodstein  
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Robert Halio  
Estelle Harwood Family LP  
Sanford Harwood Family LP  
Toby Harwood  
Annette Jungreis Trust  
Irving Jungreis Trust  
Saulius Kajota  
Carol Kamenstein  
Sloan Kamenstein  
Tracy Kamenstein  
Ken & Myrna Kohl  
Miller Partnership  
Miller Trust Partnership  
Mishkin Family Trust  
Grace Mishkin  
William Mishkin  
Carol & Stanley Nelson  
Martin R. Harnick  
Steven Norton  
Pfeffer Family Trust  
Realty Negotiators Inc. Defined Benefit Plan

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Helene Saren-Lawrence  
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Elaine Ruth Schaffer  
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Jeffrey Shankman  
Herbert Silvera  
Shirley Stone  
Gunther Unflat  
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Capital Growth Company  
JF Partnership  
JEMW Partnership  
JLN Partnership  
JAB Partnership  
Jeffrey M. Picower Special Company  
JA Special Limited Partnership  
Barbara Picower  
Jeffrey M. Picower  
ACF Services Corporation Money Purchase Pension Plans  
Trust U/W Abraham Ilershson H. Levine, D. Gerber, N. Levine as Co-Trustees  
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Noel Levine  
Harriette Levine  
Noel Levine and Harriette Levine Foundation Inc.  
Denise Saul  
Dale Ellen Leff

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Alvin R. Rush  
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Elaine Stein Roberts IRA  
Elizabeth D. French  
Elliott J. Goldstein MD PC  
Eric P. Stein  
Eric P. Stein IRA  
Estate of Helen Shurman  
George and Sarah Berman  
Greg Goldberg IRA  
Harold Hein (IRA)  
Jennifer Kelman Revocable Trust, Dated 12/22/04  
Joel Goldberg-Pension Profit Sharing Plan  
Joel Goldberg-Pension Profit Sharing Plan (not First Trust)  
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L Rags Inc.  
Lapin Children LLC  
Lauren Goldberg IRA  
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Margot Stein  
Marilyn and Edward Kaplan  
Marsha Peshkin  
Marsha Peshkin IRA Marvin E. Bruce (IRA)  
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Millicent Rudnick  
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SRF Partners  
Stanley Elias  
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Toby T. Hobish  
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Trust U/W/O Philip Shapiro

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Gregory Katz  
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Martin Tepper  
Fred Wilpon  
Jeff Wilpon  
Richard Wilpon  
Mets Limited Partnership

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**Claimants Represented by Brown Rudnick LLP**

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Carl Shapiro Trust U/D/T 4/9/03  
Carl Shapiro and Ruth Shapiro Family Foundation  
Ellen Jaffe Trust U/D/T DTD 5/8/03 As Amended  
Jaffe Family 2004 Irrevocable Trust  
Jaffe GC-1 LLC  
Jennifer Segal Herman Trust U/D/T DTD 5/1/67 As Amended  
Jennifer Segal Herman 1985 Trust Dated 4/16/84  
Jonathan M. Segal Trust U/D/T DTD 12/1/70  
Jonathan M. Segal 1989 Trust U/D/T DTD 3/8/89 As Amended  
Jonathan M. Segal 2007 Trust  
Kimberly Strauss 1988 Trust  
Kimberly Strauss 2006 Irrevocable Trust  
L. Shapiro Family Trust  
Linda Shapiro Family Trust Dated 12/08/76  
Linda Shapiro Waintrup 1992 Trust  
LSW 2006 Irrevocable Trust  
Michael S. Jaffe Trust U/D/T 9/25/71 As Amended  
Michael Jaffe 1989 Trust U/D/T DTD 8/24/89 As Amended  
Michael S. Jaffe 2007 Trust  
Rhonda Shapiro Zinner 1993 Trust U/D/T DTD 7/7/93 As Amended  
RSZ-JSH Partnership  
Ruth Shapiro Trust U/D/T 4/9/03  
Samantha Strauss 1985 Trust  
Samantha L. Strauss 2003 Irrevocable Trust  
Shapiro Family CLAT Joint Venture  
Shapiro Family Ltd. Partnership  
Shapiro GGC-1 LLC  
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Optimal Arbitrage Limited